

## CHAPTER 210

## TAXATION OF FEDERAL PROPERTY IN IOWA

H. F. 490

AN ACT to amend section four (4), code of Iowa, 1939, and sub-section one (1) of section six thousand nine hundred forty-four (6944), code of Iowa, 1939, and providing for the taxation of property of the United States of America in the state of Iowa when such taxation is consented to by the United States of America.

*Be It Enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Paragraph three (3) of section four (4), Code of  
2 Iowa, 1939, is hereby amended by striking out the period (.) following  
3 the words "United States" at the end of line three (3) of such  
4 paragraph and adding the following words "except when taxation of  
5 such property is authorized by the United States".

1 SEC. 2. Section six thousand nine hundred forty-four (6944),  
2 Code, 1939, subsection one (1), is amended by adding after the period  
3 at the end of said subsection the following:

4 "The exemption herein provided shall not include any real property  
5 subject to taxation under any federal statute applicable thereto, but  
6 such exemption shall extend to and include all machinery and equip-  
7 ment owned exclusively by the United States or any corporate agency  
8 or instrumentality thereof without regard to the manner of the affixa-  
9 tion of such machinery and equipment to the land or building upon or  
10 in which such property is located, until such time as the Congress  
11 of the United States shall expressly authorize the taxation of such  
12 machinery and equipment."

1 SEC. 3. Any assessments of property of the United States for  
2 taxation in Iowa heretofore authorized by the United States and made  
3 within the State of Iowa prior to the taking effect of this act are  
4 hereby declared to be legalized and of full effect as if made in accord-  
5 ance with the provisions of this act.

1 SEC. 4. This act being deemed of immediate importance shall be  
2 in full force and effect from and after its publication in the Waterloo  
3 Daily Courier, a newspaper published at Waterloo, Iowa, and the Ida  
4 County Pioneer Record, a newspaper published at Ida Grove, Iowa.

Approved April 15, 1943.

I hereby certify that the foregoing act was published in the Waterloo Daily Courier, Waterloo, Ia., April 20, 1943, and the Ida County Pioneer Record, Ida Grove, Ia., April 29, 1943.

WAYNE M. ROPES, *Secretary of State.*

## CHAPTER 211

EXTENDING TIME FOR FILING CLAIMS FOR EXEMPTIONS FOR THOSE  
IN MILITARY SERVICE

S. F. 362

AN ACT to extend the time for filing claims for exemptions under sections six thousand nine hundred forty-six (6946), six thousand nine hundred forty-seven (6947) and six thousand nine hundred forty-eight (6948), code, 1939, for 1942 taxes payable in 1943 to July first, 1943.

WHEREAS, through misunderstanding as to the meaning of chapter two hundred forty-two (242), Acts of the 49th General Assembly numerous